

R865. Tax Commission, Auditing.

R865-13G. Motor Fuel Tax.

R865-13G-16. Aviation Fuel Tax Refund or Credit Pursuant to Utah Code Ann. Section 59-13-404.

For purposes of administering the aviation fuel tax refund or credit for aviation fuel tax paid on gallons of aviation fuel purchased at Salt Lake International Airport, "tax year" means calendar year.

KEY: taxation, motor fuel, gasoline, environment

59-13-404

Effective: October 29, 2003